

_____ **County Ordinance No. 2021-** _____

Be It Ordained By the Quorum Court of _____ County, State of Arkansas:

**An Ordinance to Establish a Special Revenue Fund to be Called the
American Rescue Plan Fund; and to Declare an Emergency.**

Article 1. Affirmation. It comes before this Court that there is a need to establish a special revenue fund on the books of the county to track the revenues, expenditures and/or appropriated transfers of federal assistance through the American Rescue Plan Act. This Court recognizes and affirms the need for such a fund to properly account for and control all such revenues received and expenditures made in compliance with all applicable laws and guidance from the U.S. Treasury.

Article 2. Establishment of Fund. There is hereby created on the books of the _____ County Treasurer and the books of the _____ County Clerk or Comptroller a special revenue fund to be known as the American Rescue Plan Fund with a fund number of 3046 as assigned by Arkansas Legislative Audit. The revenue code for the federal assistance through the ARP Act, as assigned by Legislative Audit, is 7112 – Federal Coronavirus Relief.

Article 3. Operation of Fund. The American Rescue Plan Fund is subject to all the normal county budgeting, appropriation and expenditure regulations of Arkansas Code Annotated, Title 14 and the County Financial Management System implemented in accordance with § 14-21-101. Funds must be used only in accordance with guidelines issued by the U.S. Treasury concerning the legal expenditures of revenues received pursuant to the American Rescue Plan Act of 2021 (P.L. 11-2), which established the Federal Coronavirus State and Local Fiscal Recovery Fund. Proper records and documentation must be maintained for federal audit purposes.

Article 4. Emergency Clause. It is found by this Court that the deposit of federal assistance funds from the American Rescue Plan Act are imminent making it necessary to establish the American Rescue Plan Fund in order to be able to properly track the revenue, appropriated expenditures and/or appropriated transfers. Therefore, an emergency is declared to exist and this ordinance shall be in full force and effect from the date of passage and approval.

Dated: _____

XXXXXXXXXX _____
County Judge

Attest: _____
XXXXXXXXXX, County Clerk

Sponsor(s): _____

